GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) – prescribing rate of tax for certain goods - Notification- Orders - Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No.288, **Dated: 29 -04-2019**

Read the following:

1) The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017) published in Extraordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.
2) G.O. Ms. No. 258, Revenue (CT.II) Department, Dated. 29.06.2017
3) From the Chief Commissioner of State Tax, A.P., Vijayawada, Letter No.CCW/GST/74/2015, dated. 29-03-2019.

** ** **

ORDER:

The following notification will be published in an Extra-ordinary issue of the Andhra Pradesh Gazette, Dated: 30 04-2019:

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) (herein after referred to as the "said Act"), the Government, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments to the notification issued in G.O. Ms. No. 258, Revenue (CT.II) Department, Dated. 29.06.2017, namely:-

2. This notification shall be deemed to have come into force with effect on and from 1st of April, 2019.

AMENDMENTS

In the said notification, in Schedule III - 9%, after serial number 452P in column (1) and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
"452Q	Any chapter	Supply of any goods other than capital goods and cement falling under chapter heading 2523 in the first schedule to the Customs Tariff Act, 1975 (51 of 1975), by an unregistered person to a promoter for construction of the project on which tax is payable by the promoter as recipient of goods under sub- section 4 of section 9 of the Andhra Pradesh Goods and Services Tax Act, 2017 (16 of 2017), as prescribed in G.O. Ms. No.286, Revenue (CT.II) Department, Dated.29-04-2019. Explanation: For the purpose of this entry- (i) The term "Promoter" shall have the same meaning as assigned to it in clause (zk) of Section 2 of Real Estate (Regulation and Development) Act, 2016.(Act No. 16 of 2016) (ii) The term "project" shall mean a real estate project (REP) or a residential real estate project (RREP);	9%";

		(iii) The term "Real estate project (REP)" shall have the same meaning as assigned to it in clause (zn) of Section 2 of Real Estate (Regulation and Development) Act, 2016;(Act No.16 of 2016) (iv) The term "Residential Real Estate Project (RREP)" shall mean a REP in which the carpet area of the commercial apartments is not more than 15 pecent of the total carpet area of all the apartments in the REP.". (v) This entry is to be taken to apply to all goods which satisfy the conditions prescribed herein, even though they may be covered by a more specific chapter/ heading/ sub heading or tariff item elsewhere in this notification.	

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

Dr.D.SAMBASIVA RAO
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.
Copy to:
The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister.
The P.S. to the Hon'ble Minister (Finance & Commercial Taxes).
The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).
The Law (H) Department.
Sf/Sc.

// FORWARDED:: BY ORDER //

SECTION OFFICER